

PHILADELPHIA ENERGY SOLUTIONS REFINING AND MAI

2
(spouse, if filing) _____

United States Bankruptcy Court for the: _____ District of DE _____
Case number 1810130 (State)

FILED

OCT 15 2018

By Rust / Omni, Claims Agent
For U.S. Bankruptcy Court
District of Delaware

Official Form 410

Proof of Claim

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents, they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both 18 U.S.C. §§ 152, 157, and 3571

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Identify the Claim

1. Who is the current creditor?	Pennsylvania Department of Revenue		
	Name of the current creditor (the person or entity to be paid for this claim) _____		
	Other names the creditor used with the debtor _____		
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes From whom? _____		
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent? Name	Where should payments to the creditor be sent? (if different) Name	
	Pennsylvania Department of Revenue Bankruptcy Division PO Box 280946 Harrisburg, PA 17128-0946 Number Street Contact phone (717) 783-8989 Contact email _____	Pennsylvania Department of Revenue Bankruptcy Division PO Box 280946 Harrisburg, PA 17128-0946 City State Zip Code Contact phone (717) 783-8989 Contact email _____	
	Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____		
4. Does this claim amend one already filed?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Claim number on court claims registry (if known) 3-1 Filed on 02/27/2018 MM / DD / YYYY		
5 Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Who made the earlier filing? _____		

Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes Last 4 digits of the debtor's account or any number you use to identify the debtor. _____
7. How much is the claim?	\$ 86,812.08	Does this amount include interest or other charges? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8. What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information. Taxes _____	
9. Is all or part of the claim secured?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes The claim is secured by a lien on property. Nature of property: <input type="checkbox"/> Real estate. If the claim is secured by the debtor's principal residence, file a Mortgage Proof of Claim Attachment (Official Form 410-A) with this Proof of Claim <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other Describe. _____ Basis for perfection Lien Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded) Value of property: Amount of the claim that is secured: 0.00 Amount of the claim that is unsecure 86,812.08 (The sum of the secured and unsecured amounts should match the amount in line 7)	
10. Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Amount necessary to cure any default as of the date of the petition \$ _____	
11. Is this claim subject to a right of setoff?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Identify the property: _____	

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

No

Yes. Check one:

Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) \$ _____

Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use 11 U.S.C. § 507(a)(7) \$ _____

Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4) \$ _____

Taxes or penalties owed to governmental units 11 U.S.C. § 507(a)(8). \$ 0.00

Contributions to an employee benefit plan, 11 U.S.C. § 507(a)(5) \$ _____

Other Specify subsection of 11 U.S.C. § 507(a) that applies. \$ _____

* Amounts are subject to adjustment on 4/01/16 and every 3 years after that for cases begun on or after the date of adjustment.

Check the appropriate box:

The person completing this proof of claim must sign and date it.
FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.

Check the appropriate box:

I am the creditor

I am the creditor's attorney or authorized agent

I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004

I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005

I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct

I declare under penalty of perjury that the foregoing is true and correct

Executed on date 10/9/2018

MM / DD / YYYY

/s/ Nicole Amolsch, Chief

Signature

Print the name of the person who is completing and signing this claim.

Name Heather Haring

Title _____

Company PA Department of Revenue
Identify the corporate servicer as the company if the authorized agent is a servicer

Address 4th and Walnut Street
Number Street

Harrisburg PA 17128
City State Zip Code

Contact Phone (717) 787-3911 Email _____

BUREAU OF COMPLIANCE
PO Box 280946
HARRISBURG, PA 17128-094



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

October 4, 2018

Case Number: 18-10130

DE

PHILADELPHIA ENERGY SOLUTIONS
REFINING AND MARKETING LLC

Philadelphia Energy Solutions
PHILA ENERGY SOLUTIONS R & M LLC

Dear Clerk of Courts:

Enclosed is a Proof of Claim in the proceedings against the above reference bankruptcy filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance. This represents a claim in the sum of:

\$ 86,812.08

Please stamp the acknowledgement, and enter our claim number in the appropriate spaces below. Return the copy of this acknowledgement to this bureau in the enclosed pre-addressed envelope.

Sincerely,

Pennsylvania Department of Revenue
Bureau of Compliance
(717) 705-3982
TDD# (717) 772-2252 (Hearing Impaired Only)
Fax (717) 783-4331

Enclosures

ACKNOWLEDGEMENT

CLAIM NUMBER

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF COMPLIANCE
PO Box 280948
HARRISBURG PA 17128-0948



Heather Haring

SUPPORTING DOCUMENTATION FOR
TAXES DUE THE
COMMONWEALTH OF
PENNSYLVANIA
DEPARTMENT OF REVENUE

Original Claim
 Amended Claim

This claim supersedes all
Previous claims filed.

Date Amended: 10/04/2018

PHILADELPHIA ENERGY SOLUTIONS REFINING AND MA
PHILADELPHIA ENERGY SOLUTIONS REFINING
AND MARKETING LLC

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

Petition Filing Date. 01/21/2018
Case Number. 1810130 DE
Chapter. 11

Philadelphia Energy Solutions

The undersigned is an employee of the PA Department of Revenue and is authorized to make this proof of claim on the behalf of the Commonwealth. At this present time of the filing of this proof of claim, the Debtor was indebted to the Commonwealth in the

SUM OF \$86,812.08 for the following.

- State Sales, Use and Hotel Occupancy Tax, Article II, Tax Reform Code of 1971, as amended, 72 P.S. 7210
 Personal Income tax, Article III, Tax Reform Code of 1971, as amended, 72 P.S. 7301
 Employer Withholding Tax, Article IV, Tax Reform Code of 1971, as amended, 72 P.S. 7301
 Corporate Net Income Tax
 Capital Stock-Franchise Tax
 Corporate Loans Tax
 Other

SECURED CLAIMS (Tax lien(s) filed before petition date)

See attached statement of account detailing the liability.

Total secured claim

Pursuant to Section 506(b) of the Bankruptcy Code, post petition interest may be payable.

ADMINISTRATIVE PRIORITY CLAIMS - Section 507(a)(1) of the Bankruptcy Code

See attached statement of account detailing the liability.

Total administrative

**UNSECURED PRIORITY CLAIMS - Section 507(a)(8) of the Bankruptcy code for unliened priority
Liabilities existing before petition date.**

See attached statement of account detailing the liability.

Total unsecured priority

\$0.00

**UNSECURED NON-PRIORITY CLAIMS - unliened non-priority liabilities existing before the
petition filing date.**

See attached statement of account detailing the liability

Total unsecured non-priority claim.

\$86,812.08

Credits: The Commonwealth of Pennsylvania, Department of Revenue has not identified a right of setoff or counterclaim in preparing and filing this proof of claim. However, this determination is based on available information and the Commonwealth of Pennsylvania, Department of Revenue does not intend to waive any of its available rights to setoff against this claim debts owed to this debtor by this agency. All rights of setoff are preserved and reserved (including those arising as the result of audits, credits, refunds or payments) and will be asserted to the extent lawful.

/s/ Nicole Amolsch, Chief

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF COMPLIANCE
PO Box 280946
HARRISBURG PA 17128-0946
Heather Haring



BANKRUPTCY STATEMENT OF ACCOUNT

Page 1 of 1
Pet Date: 1/21/2018
Case Number: 1810130 DE
Chapter: 11

PHILADELPHIA ENERGY SOLUTIONS REFINING AND
MARKETING LLC
1735 MARKET STREET, 11TH FLOOR
PHILADELPHIA PA 19103

Primary Tax Numbers

Emp Identification Number:
Sales Tax License Number: 85800308

Social Security Number:

Corp Tax Number: 0006213328
Other Number:

Additional Debtors and/or Names SSN EIN

Philadelphia Energy Solutions
PHILA ENERGY SOLUTIONS R & M LLC

Note:

TYPE OF CLAIM		UNSECURED NON-PRIORITY		Tax Number: 611689574			
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
LF	<input type="checkbox"/>	audit 01/01/2015 thru 12/31/2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lien Filing Date:		County Lien Filed				Lien Docket Number:	
		TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TYPE OF CLAIM		UNSECURED NON-PRIORITY		Tax Number: 85800308			
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
ST	<input type="checkbox"/>	audit 01/01/2015 thru 01/21/2018	\$0.00	\$0.00	\$0.00	\$86,812.08	\$86,812.08
Lien Filing Date:		County Lien Filed:				Lien Docket Number:	
		TOTAL	\$0.00	\$0.00	\$0.00	\$86,812.08	\$86,812.08
TYPE OF CLAIM		UNSECURED PRIORITY		Tax Number: 611689574			
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
LF	<input type="checkbox"/>	audit 01/01/2015 thru 12/31/2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lien Filing Date:		County Lien Filed:				Lien Docket Number:	
		TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TYPE OF CLAIM		UNSECURED PRIORITY		Tax Number: 85800308			
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
ST	<input type="checkbox"/>	audit 01/01/2015 thru 12/31/2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lien Filing Date:		County Lien Filed:				Lien Docket Number:	
		TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

LEGEND:

ST = Sales, Use and Hotel Occupancy Tax

LF = Liquid Fuels

CT = Corporation Tax

OF = Oil Franchise

EMP = Employer Withholding

PTA = Public Transportation Assistance Act

AN = Individual Income Tax

Personal Income Tax Estimates. Taxable income figures on which tax deficiency is based could be from information obtained from transcripts of filed IRS form 1040. Information can be mailed to debtor or debtor's counsel upon written request, without the need for filing a formal objection.

MT = Mass Transit

An amended proof of claim may be filed upon the filing of a properly completed and signed PA-40 tax return.

MC = Motor Carrier

ALL LIENS FILED IN THE
PROTHONOTARY OFFICE IN
THE COUNTY
INDICATED

ALL LIENS FILED IN THE
COMMONWEALTH OF
PENNSYLVANIA UNLESS
INDICATED OTHERWISE